

ASSESSMENT & TAX LIST
Vil. of Pine River
1948

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,
County, Minn., 1948.

According to the requirements of law, I herewith deliver to you the Real and Personal Property Assessment Books for the year 1948, containing a list of all Real Estate subject to taxation, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Property and make return thereof to me as required by the laws of the State of Minnesota prescribing the duties of the assessor.

A form of the return to be signed by you is appended in this book. County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(Section Numbers Refer to Minnesota Statutes 1945)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, *** is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01. *** Personal property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.02. By whom listed. Personal property shall be listed in the manner following:
1. Every person of full age and sound mind, being a resident of this state, shall list all of his personal property, including all automobiles and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, ***.

Sec. 273.03. Form property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside therein, the same shall be listed and assessed in the town or district where the property is located, or, if the owner resides in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.04. Estates of decedents. The personal property of *** shall be listed in the town or district where the same is usually kept.
Sec. 273.05. Merchants; consignees. Every merchant required to list for taxation any property the product of this state, nor the product of any other state, nor the product of any foreign country, or otherwise held for the purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale, ***.

Sec. 273.06. Personal property of electric light and power companies outside of cities and villages. Personal property, including all electric light and power companies, and other individuals and partnerships supplying electric power, having established of any kind shall list, as part of the manufacturer's stock, the value of all engines, machinery, tools, and implements used in the manufacture of electric power, except such fixtures as have been considered real property. ***.

Sec. 273.07. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or town in this state shall be listed and assessed where situated. ***.

Sec. 273.08. Personal property of decedents. The personal property of *** shall be listed and assessed at the place of listing at the time of the death. ***.

Sec. 273.09. Personal property of decedents. The personal property of *** shall be listed and assessed at the place of listing at the time of the death. ***.

Sec. 273.10. Personal property of decedents. The personal property of *** shall be listed and assessed at the place of listing at the time of the death. ***.

Sec. 273.11. Personal property of decedents. The personal property of *** shall be listed and assessed at the place of listing at the time of the death. ***.

Sec. 273.12. Personal property of decedents. The personal property of *** shall be listed and assessed at the place of listing at the time of the death. ***.

Sec. 273.13. Classification of property. Subdivision 1. How assessed. Personal property shall be classified and assessed as follows:
Class 1. Iron ore whether mined or unmined, and thereafter such ore in stockpiles shall be valued and assessed at 100 per cent of its true and full value. If unmined, it shall be assessed in accordance with the provisions of classes three, three and one-half, and four of this chapter subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three, three and one-half, and four of this chapter subsequent to August 1 of a calendar year and prior to the next succeeding May 1, and which iron ore is known to exist in the tract or lot of the ore and the value of the tract or lot shall be assessed separately and the aggregate of the two shall be assessed against the tract or lot.

Class 2. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Class 3. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Class 4. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Class 5. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Class 6. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Class 7. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Class 8. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Class 9. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Class 10. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Class 11. All agricultural products, except as provided in subdivision 1, shall be assessed at 100 per cent of their true and full value. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. If the product is of all sorts together with the fixtures and fixtures used therewith, it shall be assessed at 100 per cent of the true and full value thereof. ***.

Returns Showing Gross Receipts or Handled by Excisees, Merchants and Mills in the County of ... for the Year Ending May 1, 1928

SUMMARY OF TAX COLLECTION

Original Levy	- - - - -	\$
Additions	- - - - -	\$
		\$
Abatements	- - - - -	\$
		\$
COLLECTIONS		
March Settlement	- - - - -	\$ 6,098.01
June Settlement	- - - - -	\$ 1,046.14
November Settlement	- - - - -	\$ 7304.26
January Settlement	- - - - -	\$ 545.06
		\$ 24,413.47
Over Collected	- - - - -	\$
Under Collected	- - - - -	\$
Delinquent	- - - - -	\$
Total	- - - - -	\$

Original Plat
 1st Daves 2nd Addition
 2nd Daves 3rd Addition
 3rd Daves 4th Addition of
 REAL

Treasurer's Office, Cass County, Minnesota

RECEIVED this, the first Monday (being the 3rd day) of January, A. D. 1949, of L. C. Peterson, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the Village of Pine River in said County for the year A. D. 1948, as specified above and amounting to _____ Dollars

Paul D. Jewell
County Treasurer.
P. D. J.

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir: I herewith return to you the Tax List for the Village of Pine River in said County for the year 1948, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so received the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.

Yours respectfully,

County Treasurer.

Auditor's Office, Cass County, Minnesota

I, _____ Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the _____ of _____ for the year 1948.

WITNESS my hand and official seal, the _____ day of _____ 1949.

(SEAL)

County Auditor.

Auditor's Office, Cass County, Minnesota

I hereby certify that on the first Monday in January 1950, I received of _____ 194 _____ County Treasurer, the Tax List of the _____ of _____ in said

County for the year 1948; that I have compared the said list with the Statements received for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.

(SEAL)

County Auditor.

Original Plat
11
Daves 2nd Addition
Daves 3rd Addition
Daves 4th Addition

REAL

COLLECTIONS OF TAXES OF 1949

OF *Old Pine River*, CASS COUNTY, MINNESOTA

FUNDS	MARCH SETTLEMENT 1949	JUNE SETTLEMENT 1949	NOV. SETTLEMENT 1949	Amount Collected from Nov. 1944 to First Monday in Jan. 1949	REDUCTIONS	Total Reductions and Collected	BALANCE UNCOLLECTED	ADDITIONS	Total Uncollected to First Monday in January, 1949
State - Non-Homestead,	9581	11268	5606	836					
State - Homestead,	7637	13173	7222	682					
County Revenue,	61410	105929	74158	5491					
County Road and Bridge,	78895	32594	22818	1690					
County Welfare,	127282	219554	153705	11381					
County Bond and Interest,	20753	35762	25036	1854					
<i>ky.</i>	17058	29425	20600	1525					
Town Revenue,	26244	45269	31692	2347					
Town Road and Bridge,									
Town Drag,									
Town State Loan,									
<i>Firemen Relief</i>	2624	4527	3169	235					
School Local 1 Mill,	2624	4527	3169	235					
School Special,	78733	135807	95075	7041					
School State Loan, <i>Due #1</i>	35691	61566	43101	3191					
Deficiency	127807	220460	154338	11428					
Tuition									
Transportation	4724	8148	5704	422					
<i>A Bonds</i>	17058	29425	20600	1525					
<i>B Bonds</i>	51700	59180	62433	4623					
	609801	1046614	730426	54506					

	School District No.	LOCAL 1 MILL	SPECIAL	STATE LOAN	Deficiency	A Bonds	B Bonds	Transp.	Due #1	TOTALS
MARCH SETTLEMENT	19 (716)	2624	78733	35691	127807	17058	51700	4724		318337
	Totals	2624	78733	35691	127807	17058	51700	4724		318337
JUNE SETTLEMENT	714-19	4527	135807		220460	29425	89180	8148	61566	549113
	Totals	4527	135807		220460	29425	89180	8148	61566	549113
NOVEMBER SETTLEMENT	714-19	3167	95075		154338	20600	62433	5704	43101	384420
	Totals	3167	95075		154338	20600	62433	5704	43101	384420
NOVEMBER to JANUARY	714-19	235	7041		11428	1525	4623	422	3191	28465
	Totals	235	7041		11428	1525	4623	422	3191	28465
ADDITIONS	School District No.									
	Totals									
REDUCTIONS	School District No.									
	Totals									

Original Plat
Dames 2nd Addition
Dames 3rd Addition
Dames 4th Addition

Assessment Roll and Tax List of Real Property in the Village of Pine River

Cass County, Minnesota, for Taxes for the Year 1948.

Original Plat

IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY				TRUE AND FULL VALUATIONS							ASSESSED VALUATIONS					FINAL EQUALIZED VALUE	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION										TOTAL TAXES	PAID	WHEN PAID	Number of Receipt	March Settlement 1949	June Settlement 1949	Penalty	November Settlement 1949	Penalty	Collections to First Monday in January 1950	Penalty	Delinquent on First Monday in January 1950	Total Delinquent Tax and Penalty	REMARKS					
		SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land	LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	RURAL		ALL OTHER		MACHINERY Permanently Attached to Real Estate	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review			District No.	District No.	District No.	District No.	District No.	District No.	Tax including State Homestead	State Tax on Non-Homestead	SPECIAL TAXES																				
											Homestead Up to \$4,000	Over \$4,000 and Non-Homestead	Homestead Up to \$4,000	Over \$4,000 and Non-Homestead															Rate															Rate	Rate	Rate	Rate	Rate
											20%	33 1/3%	25%	40%															Mills															Mills	Mills	Mills	Mills	Mills
Alvin James D. Custer	Elmer E. + Alma I. Christensen	Original Plat	1	4		50	200	250				100	100		1							2288	38		23 26	PAID IN FULL MAY 3 1 1949	8878		23 26																			
"	"	"	2			50		50				20	20		2							458	08		466	PAID IN FULL MAY 3 1 1949	8878		466																			
John + Mary O'Connor	"	"	3			50	170	220			55	55			3							1258			1258	PAID IN FULL MAY 3 1 1949	7953		1486																			
"	"	"	4			40		40			10	10			4							228			228	PAID IN FULL MAY 3 1 1949																						
Richard Stutzman	"	"	5			50		50			20	20			5							458	08		466	PAID IN FULL MAY 3 1 1949	10644		466																			
Lelah R. Day	"	"	6			80	600	680			170	170			6							3888			3888	2nd Half Paid OCT 3 1 1949	13463		1744																			
"	"	"	7			8		8			2	2			7							46			46	1st Half Paid MAY 3 1 1949	8036		23																			
"	"	"	8			8		8			2	2			8							46			46	2nd Half Paid OCT 3 1 1949	13463		23																			
Amenda E. Cronk	"	"	9	5		76	200	276			69	69			9							1578			1578	SOLD FOR TAXES																						
"	"	"	10			8		8			2	2			10							46			46	SOLD FOR TAXES																						
"	"	"	11			8		8			2	2			11							46			46	SOLD FOR TAXES																						
Virginia Ingraham	"	"	12			74	150	224			56	56			12							1280			1280	PAID IN FULL MAY 3 1 1949	10632		1280																			
Eva Kesberg	"	1/2 of	13	5		40	400	440			110	110			13							2516			2516	2nd Half Paid OCT 2 7 1949	13122		1258																			
Mary Liefert	"	7/2 of	14	5		40	224	264			66	66			14							1510			1510	1st Half Paid MAY 3 1 1949	11062		1510																			
Thomas D. + Cecilia Riley	"	"	15	6		48	200	248			62	62			15							1418			1418	1st Half Paid MAY 3 1 1949	10640		732																			
"	"	SE 20' of	16	7		8		8			2	2			16							46			46	1st Half Paid MAY 3 1 1949																						
Anna + Henry N. Nelson	"	NE 5' of	17	7		25		25			10	10			17							228	04		232																							
"	"	"	18	8		25		25			10	10			18							228	04		232																							
"	"	SE 15' of	19	9		15		15			6	6			19							138	02		140																							
			20												20																																	
						703	2144	2847			608	166	774									17704	64		17768																							

Daves 5th Addition, Daves 2nd Addition, Daves 3rd Addition, Daves 4th Addition

Assessment Roll and Tax List of Real Property in the Village of Pine River

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, March Settlement, June Settlement, November Settlement, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Village of Pine River

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, SOLD FOR TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1949, June Settlement 1949, November Settlement 1949, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

Original Plat

Kimball's 1st Addition
Daves 5th Addition
Daves 2nd Addition
Daves 3rd Addition
Daves 4th Addition

Assessment Roll and Tax List of Real Property in the Village of Pine River

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for various property owners like Clara Pettis, Mary Marey, etc.

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement, June Settlement, November Settlement, Collections to First Monday in January, Delinquent on First Monday in January, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten tax amounts and dates.

Vertical text on the left edge: Daves 5th Addition, Daves 2nd Addition, Daves 3rd Addition, Daves 4th Addition

Vertical text on the right edge: Kimball's 1st Add'n., Forbes Addition, Sixth Addition, Spurrer's Sub. Div. of Blk. 19, A.P.

Assessment Roll and Tax List of Real Property in the Village of Pine River

DESCRIPTION OF PROPERTY

TRUE AND FULL VALUATIONS

ASSESSED VALUATIONS

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, SUBDIVISION, Sec. of Lot, Town or Block, Rng., Number of Acres of Land, No. School District, Ind. tax Homestead, Ind. tax Agricultural, Ind. tax Fuel or No, LAND Exclusive of Structures and Improvements, BUILDINGS and Other Structures, MACHINERY Permanently Attached to Real Estate, TOTAL True and Full Value, RURAL (Homestead, Over \$4,000 and Non-Homestead), ALL OTHER (Homestead, Over \$4,000 and Non-Homestead), MACHINERY Permanently Attached to Real Estate, TOTAL ASSESSED VALUE, Total Assessed Value as Equalized by the Board of Review, FINAL EQUALIZED VALUE.

Spurrier's Sub-Division of Block 19, C.P.

Geo. Haring & J.B. Morrison

40 40 16 16

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: SOLD FOR TAXES, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION (District No., Rate, Mills), Tax including State Homestead, State Tax on Non-Homestead, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID (Month, Day, Year), Number of Receipt, March Settlement 1949, June Settlement 1949, Penalty, November Settlement 1949, Penalty, Collections to First Monday in January 1950, Penalty, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

1 92 ✓ 02 ✓ 94 1 1st Half Paid MAY 31 1948 2nd Half Paid OCT 31 1948 14294

16 16 369 08 376 188 188

Deane 5th Addition, Forbes Addition, Sixth Addition, Deane 4th Addition, Spurrier's Sub. Div. of Blk. 19, C.P.

Kimball's 1st Add'n., Urton's 1st Add'n., Urton's 2nd Add'n., Parker's Addition

Assessment Roll and Tax List of Real Property in the Village of Pine River

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1949, June Settlement 1949, November Settlement 1949, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS.

Assessment Roll and Tax List of Real Property in the Village of Pine River

Table with columns: IN WHOSE NAME ASSESSED, TO WHOM TRANSFERRED, DESCRIPTION OF PROPERTY, TRUE AND FULL VALUATIONS, ASSESSED VALUATIONS, FINAL EQUALIZED VALUE. Includes handwritten entries for Rachel McDermott, Margaret L. Adkins, etc.

Cass County, Minnesota, for Taxes for the Year 1948.

Table with columns: VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION, TAX INCLUDING STATE HOMESTEAD, STATE TAX ON NON-HOMESTEAD, SPECIAL TAXES, TOTAL TAXES, PAID, WHEN PAID, Number of Receipt, March Settlement 1949, June Settlement 1949, November Settlement 1949, Collections to First Monday in January 1950, Delinquent on First Monday in January 1950, Total Delinquent Tax and Penalty, REMARKS. Includes handwritten entries for tax payments and dates.

Wideman's Addition, Small's Addition, Urton's 2nd Add'n., Purber's Addition, Thompson's Addition, PERSONAL

